

IN THE UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA)	
)	
Plaintiff,)	
)	
v.)	Civil No.
)	
JAMES E. MACALPINE)	
)	
Defendant.)	

COMPLAINT

PLAINTIFF, the United States of America, complains of defendant as follows:

1. This is a civil action in which the United States seeks a judgment against defendant James E. MacAlpine for income taxes for his 1999, 2000, 2002, 2003, 2004, 2005 and 2006 tax years.
2. The Chief Counsel for the Internal Revenue Service (IRS), a delegate of the Secretary of the Treasury, has authorized and requested this action, and the action is brought at the direction of the Attorney General of the United States pursuant to 26 U.S.C. §§ 7401 and 7402(a).
3. This Court has jurisdiction over this action pursuant to 28 U.S.C. §§ 1340 and 1345, and 26 U.S.C. § 7402.
4. Venue is proper in this Court by virtue of 28 U.S.C. § 1396.
5. Plaintiff, the United States of America, is the sovereign body politic.
6. Defendant James E. MacAlpine resides within the jurisdiction of this Court.

7. James E. MacAlpine is liable for federal income taxes with respect to his 1999, 2000, 2002, 2003, 2004, 2005 and 2006 tax years. The IRS assessed these taxes on the following dates, and the following amounts, including penalties and interest, were due as of October 1, 2012:

<u>Tax Year</u>	<u>Assessment Date</u>	<u>Amount Due</u>
1999	12/24/01	\$103,123.33
2000	12/31/01	105,996.02
2002	12/08/03	144,535.94
2003	12/06/04	163,609.98
2004	11/21/05	236,777.54
2005	3/05/07	403,677.81
2006	7/16/07	756,278.30

8. The IRS gave Mr. MacAlpine notice and demand for payment of the assessments set forth in paragraph 7 on the same dates that it assessed these liabilities against him.

9. Although the IRS gave Mr. MacAlpine notice and demand for payment of the assessments for the tax periods set forth in paragraph 7, he has neglected or refused to pay over in full the amounts assessed. As a result, as of October 1, 2012, a total sum of \$1,913,999.52 remained due and owing to the United States with respect to these tax years. Statutory interest continues to accrue on this amount.

WHEREFORE it is prayed that this Court:

A. Determine and adjudge that defendant James E. MacAlpine is indebted for federal income tax, penalties, and interest liabilities with respect to his 1999, 2000, 2002,

2003, 2004, 2005, and 2006 tax years in the total amount of \$1,913,999.52 plus statutory interest from October 1, 2012;

B. Grant the United States its costs and attorney's fees incurred in the commencement and prosecution of this action; and

C. Grant such other and further relief as deemed just and proper.

Date: February 28, 2013.

ANNE TOMPKINS
United States Attorney

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Assistant Attorney General
Tax Division

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